

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Linda Chiu
DOCKET NO.: 03-25141.001-R-1
PARCEL NO.: 14-20-310-019

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Linda Chiu, the appellant, by attorney Stephanie Park in Chicago and the Cook County Board of Review.

The subject property consists of 4,650 square foot parcel of land containing two improvements. The first improvement is a 97-year old, three-story, masonry, multi-family dwelling. The improvement contains 4,968 square feet of living area, three baths and a full, unfinished basement. The second improvement contains a 100-year old, one-story, masonry, single family dwelling. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the first improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions of 20 properties suggested as comparable to the subject. A black and white photograph of the first improvement, a brief from the appellant's attorney, an affidavit from the appellant, and a copy of a floor plan were also submitted. The attorney's brief and the appellant's affidavit state the correct square feet of living area for the first improvement is 4,171 square feet. As to the suggested comparables, eight properties are compared to the subject with the square footage listed as 4,968 square feet as listed by the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 11,928
IMPR.: \$ 83,513
TOTAL: \$ 95,441

Subject only to the State multiplier as applicable.

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board of review and 12 properties compared to the subject with the square footage listed as 4,171. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a two or three-story, masonry, multi-family dwelling with two, three or four baths and a partial or full basement with two finished. In addition, one property has air conditioning. The improvements range: in age from 85 to 105 years; in size from 3,942 to 5,348 square feet of living area; and in improvement assessments from \$10.79 to \$15.41 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment for the first improvement was \$69,441, or \$13.98 per square feet of living area using 4,968 square feet. The board also submitted copies of the property characteristic printouts for the subject as well as four suggested comparables located within the subject's neighborhood. The board's properties contain a one to three-story, frame or masonry, single or multi-family dwelling with between one and three baths and a full basement with three finished. In addition, one property contains air conditioning. The improvements range: in age from 93 to 115 years; in size from 747 to 4,929 square feet of living area; and in improvement assessments from \$20.80 to \$46.24 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

As to the subject improvement's square footage, the PTAB finds the appellant failed to submit sufficient evidence to establish that the square feet of living area as listed by the board of review is incorrect. The appellant submitted an affidavit stating the square footage, but did not include how the appellant arrived at this figure. In addition, the floor plan submitted does not list any dimensions, but does contain handwritten notes indicating gross square footage and heated square footage. The PTAB gives document little weight as there is no explanation as to who added the handwritten notes, when and how they arrived at the figures. Therefore, the PTAB finds the subject contains 4,968 square feet of living area.

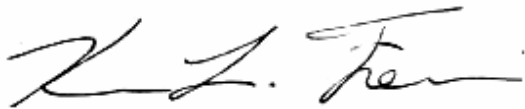
The parties presented assessment data on a total of 24 equity comparables. The PTAB finds that the appellant's comparables #2, #3 and #8 are the most similar to the subject. These three comparables contain a three-story, masonry, multi-family dwelling with three baths and a full, unfinished basement located within the subject's neighborhood. The improvements range: in age from 85 to 95 years; in size from 4,884 to 5,184 square feet of living area; and in improvement assessments from \$11.52 to \$14.02 per square foot of living area. In comparison, the subject's improvement assessment of \$13.98 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining properties due to a disparity in size, design, construction, and/or amenities.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was not inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

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session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.